## IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF VIRGINIA DANVILLE DIVISION

ROBERT T. COLES, et al.,	)
Distriction	) Case No. 4:05-CV-00063
Plaintiffs,	)
	)
V.	) ORDER
	)
SMURFIT STONE CONTAINER	)
CORPORATION, UNITED STATES	) By: Jackson L. Kiser
POSTAL SERVICE, INTERNAL	) Senior United States District Judge
REVENUE SERVICE,	)
	)
Defendants.	)

Before this Court are the following *Motions*: the Federal Defendants' *Motion to Dismiss* [10], Smurfit Stone's *Motion for Judgment on the Pleadings* [12], the Federal Defendants' *Second Motion to Dismiss* [19], and Smurfit Stone's *Motion to Dismiss* [22]. A hearing on the *Motions* was held on May 2, 2006 and the *Motions* are now ripe for judgment.

For the reasons stated in the accompanying *Memorandum Opinion*, the Federal Defendants' *Motion to Dismiss* is hereby **dismissed as moot**, Smurfit Stone's *Motion for Judgment on the Pleadings* is hereby **denied**, the Federal Defendants' *Second Motion to Dismiss* is hereby **dismissed as moot**, Smurfit Stone's *Motion to Dismiss* is hereby **denied**, and the Federal Defendants are hereby **dismissed** from this case.

The Clerk of the Court is hereby directed to send a certified copy of this *Order* and the accompanying *Memorandum Opinion* to all counsel of record.

Entered this 23<sup>rd</sup> day of May, 2006.

s/Jackson L. Kiser
Senior United States District Judge